

IN THE CLAIMS

Please amend Claims 1, 5, 7-15, 17 and 19-21, and add new Claims 24-28. A complete copy of all the claims, with the current amendments shown in marked up form, is attached as Exhibit B to this Amendment. A complete copy of all of the claims, in "clean" form with the present amendments incorporated, is attached as Exhibit A to this Amendment.

REMARKS

The present application stands with pending claims 1-23, where only claim 1 is independent. New claims 24-27, depending from claim 1, and new independent claim 28 are added herein.

As a preliminary matter, Applicant thanks the Examiner for the telephone message of January 21, 2002 confirming that page 4, line 2 of the outstanding office action (paper 4) should state "LeVander ('108)" instead of "Isherwood" for the §102(e) rejection, and that page 4, line 4 should state "figure 5" instead of "figure 6." Applicant precedes accordingly.

An Information Disclosure Statement is filed with this Amendment, and consideration is respectfully requested.

In another matter, Applicant added new independent claims 25-28 as recited in the attached Exhibits to more clearly relate that activity based costing for service businesses combined with operator independent methods of costing is one of the aspects of the present invention.

Applicant amended claims 1 and 7 merely to correct an antecedent error and did not change the scope of claims 1 and 7.